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JUL 02 2002
OPINION NUMBER 02-0212

92-A-2-(j) Retirement – Municipal Police Employees
La R.S. 11:2213, et seq.

Honorable David J. Aubrey
Mayor, Town of Homer
400 East Main Street
Homer, LA 71040

The Town of Homer is legally obligated to pay its percentage of past contributions to Municipal Police Employee's Retirement System.

Dear Mayor Aubrey:

We received your request for an opinion regarding the Town's obligation to purchase time for an employee in the Municipal Police Employees' Retirement System. According to the information provided in your request and supplemental information received from the employee, it is our understanding that this employee became employed by the Homer Police Department in January of 1995; however, he was not enrolled in the Municipal Police Employees' Retirement System and consequently no contributions were made to the system. Rather, the Town paid into the Social Security Administration on behalf of the employee.

The employee was enrolled in the Municipal Police Employees' Retirement System in November of 2001 and since requested that the Town purchase the years he was not enrolled in the system (January 1995 – November 2001). The Town questions if it is obligated to do so and also questions what consideration is to be given to the social security benefits paid on behalf of this employee.

Membership in the Municipal Police Employees' Retirement System is mandatory for full time police officers who are empowered to make arrests and who are under fifty years of age at the date of employment. See La. R.S. 11:2213 and 2214. It is our understanding that this employee met the conditions for enrollment in the system at the time he was hired in January of 1995.

The Town of Homer should have placed this employee into the system upon his employment with the police department in 1995. Enrollment was mandatory; thus, the Town of Homer is legally obligated to pay its percentage of past contributions.

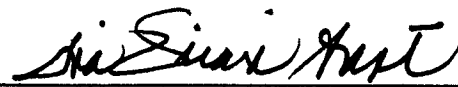
As to the social security benefits, we recommend that the Town contact the Social Security Administration for guidance on this issue. There may be a prescriptive period within which to make a request for a refund so we urge the Town to contact Social Security promptly.

We trust that this adequately responds to your request. If you have any questions, please do not hesitate to contact us.

With kindest regards,

Yours very truly,

RICHARD P. IEYOUB
Attorney General

BY: 
TINA VICARI GRANT
Assistant Attorney General

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